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PART IV

Section 2-C

RULES, ORDERS AND NOTIFICATIONS UNDER MYSORE ACTS AND ORDINANCES.

NOTIFICATIONS.

(No. Fl. (B) 531—Bud. 2-51-1, dated the 13th June 1951.)

In exercise of the powers conferred by Section 5 of the Mysore Cinematograph Shows Tax Act, 1951, (Mysore Act No. XVI of 1951), His Highness the Maharaja of Mysore is pleased to exempt the following classes of Cinematograph shows from payment of the Cinematograph tax subject to the condition that every proprietor of each such show shall comply with and be liable in accordance with provisions of rules 11 and 12 of the Mysore Cinematograph Shows Tax Rules, 1951,—

(1) in respect of shows when the whole of the net proceeds of the show are devoted to philanthropic, religious or charitable purposes, and in calculating the net proceeds when not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the show;

(2) in respect of shows provided for purposes which are cultural, educational or scientific by an Institution not conducted or established for profit.

By Order of His Highness the Maharaja,

In exercise of the powers conferred by Section 7 of the Mysore Cinematograph Shows Tax Act, 1951, (Mysore Act No. XVI of 1951), His Highness the Maharaja of Mysore is pleased to make the following rules, namely :—

1. These rules may becalled the Mysore Cinematograph Shows Tax Rules, 1951.

2. In these rules, unless there is anything repugnant in the subject of context,—

(i) "Act" means the Mysore Cinematograph Shows Tax Act, 1951 ;

(ii) "Cinematograph Tax Officer" means in respect of any local area an officer of the Police Department, not below the rank of a Police Inspector, or an officer of Revenue Department, not below the rank of an Amildar, authorised by notification in the *Mysore Gazette*, by the Commissioner, to exercise the powers of a Cinematograph Tax Officer ;

(iii) "Commissioner" means the Inspector-General of Police in Mysore, or any other officer authorised by the Government, by notification in the *Mysore Gazette*, to exercise the powers of the Commissioner under these rules ;

(iv) "Form" means a form appended to these rules ;

(v) All other expressions shall have the meanings respectively assigned to them in the Act.

3. (i) Cinematograph Tax Officer shall, for purposes of sub-section (*i*) of Section 3, determine once in

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every year the seating capacity of every place of Cinematograph exhibition in the local area.

(ii) The seating capacity determined under sub-rule (*i*) shall be intimated to the proprietor within ten days from the date of such determination, and the proprietor may within ten days from the date of intimation, appeal against the orders of the Cinematograph Tax Officer to the Commissioner. The decision of the Commissioner on such appeal shall be final.

(iii) A proprietor who alters the seating capacity during the year after the seating capacity has been fixed under sub-rule (*i*), shall intimate in writing, giving particulars of the alteration to the Cinematograph Tax Officer who may, if satisfied that the alteration has been effected, determine the seating capacity accordingly.

(iv) Until the seating capacity is determined for any year under sub-rule (i), the proprietor shall pay the tax based on the seating capacity determined for the preceding year.

4. The Cinematograph Tax shall be payable weekly within three days after the closing of the week ending on Saturday. The proprietor shall credit the Cinematograph Tax into a Government Treasury to the head "XIII—Other Taxes and Duties—D. Other items (*c*) Cinematograph Shows" under triplicate chellan, one of which will be returned to the proprietor by the Treasury duly receipted.

5. The proprietor shall maintain a register in Form I and shall at the close of each month send a return for that month in duplicate in Form I to the Cinematograph Tax Officer before the 5th day of the following month.

6. The Cinematograph Tax Officer shall either by himself or by deputing an official, not below the rank of a Police Daffedar or Revenue Inspector, authorised in writing by the Cinematograph Tax Officer, verify each day the number of shows held at each place of Cinematograph entertainment and shall on the basis of such verification certify the correctness of the return under Rule 5 and forward one copy of the return to the Commissioner.

7. The District Treasury shall forward a copy of the credit schedule for the month with the triplicate

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chellan to the Commissioner who shall verify the return sent to him under Rule 6 with the credits shown in the Schedule and satisfy himself of the correctness of the credits made.

8. The Commissioner shall forward to the Government in the Finance Department on or before the 20th day of every month a statement showing the names of places of Cinematograph shows in each District, the number of shows held in each such place during the preceding month and the amount of Cinematograph Tax realised during the said month.

9. (*i*) The proprietor or the owner or person in charge of any place of Cinematograph exhibition shall give every reasonable assistance to the Commissioner or the Cinematograph Tax Officer or the officers deputed under rule 6 or any other officers authorised in writing by the Commissioner in the performance of their duties.

(*ii*) The proprietor shall, on an order in writing by the Commissioner or the Cinematograph Tax Officer, issue passes to not more than two officers for admission to the place of Cinematograph exhibition for the performance of their duties under these rules.

10. Exemption from payment of Cinematograph tax may be granted.

(*i*) in respect of shows when the whole of the net proceeds of the show are devoted to philanthropic, religious or charitable purposes, and in calculating the net proceeds when not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the show;

(*ii*) in respect of shows provided for purposes which are cultural, educational or scientific by an Institution not conducted or established for profit.

11. Any proprietor claiming exemption from payment of Cinematograph Tax shall, not less than seven clear days before the date of the show, present an application for such exemption to the Government or the officer, if any, to whom the powers of the Government under Section 8 has been delegated. On receipt of such application, the Government or the officer, as the case may be, may in their or his discretion, require the proprietor to deposit such amount as security as they or he considers necessary.

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12. (*i*) A certificate of exemption shall be granted in Form II or Form III, as the case may be, in respect of Cinematograph shows exempted under Section 5 and the proprietor shall comply with the conditions specified in such certificate.

(*ii*) The certificate shall be hung in a conspicuous place and shown to the Inspecting Officer on demand.

13. Not later than seven days from the date of publication of these rules in the *Mysore Gazette*, every proprietor of a Cinematograph entertainment liable to payment of tax under clause (*a*) of sub-section (1) of Section 3 shall furnish to the Commissioner a true and correct return and duly certified by such proprietor of the seating capacity of the place of Cinematograph exhibition and shall credit the Cinematograph tax payable for the period from the date of commencement of the Act till the date of publication of these rules and for every week thereafter on the basis of the seating capacity so furnished.

FORM I

Name of the place where the show is held	Name of the proprietor	No. of seats as fixed under rule 3	Dates during the month	No. of shows held during the month on particular dates	Rate of tax	Amount payable	Amount paid or balance	Name of Treasury and date of credit (particulars may be given)

Note.—Columns relating to seats will be left blank in the case of shows held with Cinematograph apparatus and plant taken from place to place.

FORM II

Certificate of Exemption from Cinematograph Tax.

This is to certify that the Cinematograph show specified below is permitted to be given free of Cinematograph Tax provided that the whole of the takings is devoted to Philanthropic, Religious or Charitable purposes as specified below :—

Description

Date

Place

Purpose for which the proceeds are to be utilised.

This certificate is issued subject to the following conditions :—

(1) The whole of the takings of the Cinematograph Show less deduction for expenses as specified in rule 10 shall be paid over to.....

(2) A full and true account of the entire takings shall be furnished by the proprietor to the Institution specified in condition (1) along with the net proceeds and an acknowledgment from the Institution to that effect shall be filed before the undersigned within one month after the date of Cinematograph show.

(3) The proprietor shall be liable for the payment of the proper tax if the undersigned is not satisfied that the net proceeds has in fact been paid over to the Institution referred to.

(4) This certificate shall not be used for any Cinematograph show other than that specified above and it shall be exhibited in a prominent position at the public entrance to the place of Cinematograph show at the time the public are admitted and during the Cinematograph show. No correction or erasure of any kind shall be made or allowed to be made in the certificate.

(5) If the entertainment is not given on the date or at the place specified above, the proprietor shall give notice in writing to that effect within one week after the date fixed for holding it.

(6) The dep sit of Rs. ....made by the proprietor ....(name) ....as security for devoting the net proceeds for purposes for the which the Cinematograph Show is intended, will be returned on production of satisfactory proof that they have been so appropriated.

(Signature of the officer issuing the certificate.)

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FORM III.

Certificate of Exemption from Cinematograph Tax.

This is to certify that the Cinematograph show more particularly specified below is provided by an institution not conducted for profit and falls within the scope of rule 10 of the Mysore Cinematograph Shows Tax Rules, 1951, and is therefore entitled to exemption from the levy of the Cinematograph Tax :—

Description

Date

Place

This certificate is subject to the following conditions :

(1) This certificate is liable to cancellation if it appears to have been obtained by fraud or misrepresentation or if the character of the Cinematograph Show as held is not of the character in virtue of which it is exempted. In such cases the Cinematograph Tax shall be levied according to the Act.

(2) This certificate must not be used for any Cinematograph show other than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of Cinematograph Show at the time the public are admitted and during the Cinematograph show. No correction or erasure of any kind must be made or allowed to be made in the certificate.

(*Signature of the Officer*)

By Order of His Highness the Maharaja,

M. SHAMANNA,

Secretary to Government,
Finance Department.

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